



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Thiruvananthapuram,
Wednesday

2024 ഒക്ടോബർ 30
30th October 2024

1200 തുലാം 14
14th Thulam 1200

1946 കാർത്തികം 8
8th Karthika 1946

നമ്പർ
No. 3472

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.153/2024/TD.

Dated, Thiruvananthapuram, 30th October, 2024

14th Thulam, 1200.

S. R. O. No. 996/2024

In exercise of the powers conferred under the section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereinafter referred to as the said Act), the Government of Kerala, on the recommendations of the Council, hereby notifies the following special procedure for



rectification of order, to be followed by the class of registered persons (hereinafter referred to as the said person), against whom any order under section 73 or section 74 or section 107 or section 108 of the said Act has been issued confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed, namely:–

2. The said person shall file, electronically on the common portal, within a period of six months from the date of issuance of this notification, an application for rectification of an order issued under section 73 or section 74 or section 107 or section 108 of the said Act, as the case may be, confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed.

3. The said person shall, along with the said application, upload the information in the proforma in **Annexure A** of this notification.

4. The proper officer for carrying out rectification of the said order shall be the authority who had issued such order, and the said authority shall take a decision on the said application and issue the rectified order, as far as possible, within a period of three months from the date of the said application.

5. Where any rectification is required to be made in the order referred to in paragraph 1 and, the said authority has issued a rectified order thereof, then the said authority shall upload a summary of the rectified order electronically –

(i) in FORM GST DRC-08, in cases where rectification of an order issued under section 73 or section 74 of the said Act is made; and

(ii) in FORM GST APL-04, in cases where rectification of an order issued under section 107 or section 108 of the said Act is made.

6. The rectification is required to be made only in respect of demand of such input tax credit which



has been alleged to be wrongly availed in contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of the said section 16.

7. Where such rectification adversely affects the said person, the principles of natural justice shall be followed by the authority carrying out such rectification.

8. This notification shall be deemed to have come into force on the 8th day of October, 2024.

Annexure A

Proforma to be uploaded by the registered person along with the application for rectification of order under special procedure for rectification of order notified under section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017)

1. Basic Details:

(a) GSTIN:

(b) Legal Name:

(c) Trade Name, if any:

(d) Order in respect of which rectification application has been filed:

(1) Order Reference Number:

(2) Order Date:

2. Details of demand confirmed in the said order:

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
1	2	3	4	5	6	7	8	9



	2017-18							
	2018-19							
	2019-20							
	2020-21							
	2021-22							
	2022-23							
	Total							

3. Out of the amount mentioned in the Table in serial number 2 above:

- (a) the details of the demand confirmed in the said order, of the input tax credit wrongly availed on account of contravention of sub-section (4) of section 16, which is now eligible as per sub-section (5) of section 16 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (the said Act):

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
1	2	3	4	5	6	7	8	9
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	Total							

and/or



- (b) the details of the demand confirmed in the said order of the input tax credit wrongly availed on account of contravention of sub-section (4) of section 16, other than that mentioned in (a) above, which is now eligible as per sub-section (6) of section 16 of the said Act:

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
1	2	3	4	5	6	7	8	9
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	2021-22							
	2022-23							
	Total							

4

Declaration:

1. I undertake that, no appeal under section 107 or section 112 of the said Act is pending against the order against which this rectification application is filed.
2. I declare that all information provided by me is accurate and truthful. I understand that any incorrect declaration or suppression of facts will render this application void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.



5	<p><u>Verification:</u></p> <p>I _____ (name of the authorised signatory), hereby declare that the information provided above is true and correct to the best of my knowledge and belief. I understand that any incorrect declaration or suppression of facts will render my application void.</p>
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Signature of authorised signatory

Name/Designation

Email address

Mobile No.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

Based on recommendations of the Goods and Services Tax Council, the Government have decided to notify the special procedure under section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) for rectification of demand orders issued for contravention of sub-section (4) of section 16 of the said Act.

The notification is intended to achieve the above object.

